

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0368 Belgrade Elem 16 Gallatin

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$4,011

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	242	1,241,198	387,346	377,558	
2006	249	1,454,257	434,664	413,195	17,819
2007			444,654	421,218	4,011

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 213,059

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 5,129
Per-student amount for FY 2006----- 5,840

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0368 Belgrade Elem 16 Gallatin

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2007 by this amount: **\$4,011**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	242	1,241,198	547,722	693,476	
2006	249	1,454,257	588,152	866,105	17,819
2007					4,011

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006	172,629
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Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005-----	2.866
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Per-student amount for FY 2006-----	3,478
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Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Belgrade Elem 0368

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Belgrade Elem 0368						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	481585.16	579845.45
			2XX	Personal Services - Employee Benefits	70388.06	101628.09
			3XX	Purchased Professional and Technical Services	.00	1198.93
			4XX	Purchased Property Services	.00	58.50
			5XX	Other Purchased Services	.00	1676.33
			6XX	Supplies and Materials	.00	8833.31
			810	Dues and Fees	.00	3333.30
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	106566.37	101798.94
			2XX	Personal Services - Employee Benefits	18809.65	19714.32
			5XX	Other Purchased Services	.00	195.72
			6XX	Supplies and Materials	.00	2398.62
			810	Dues and Fees	.00	60.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	.00	5428.19
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	55003.05	55060.11
			2XX	Personal Services - Employee Benefits	6973.50	5836.02
			5XX	Other Purchased Services	.00	653.62
			6XX	Supplies and Materials	.00	33.41
			810	Dues and Fees	.00	168.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	28958.52	37826.37
			2XX	Personal Services - Employee Benefits	5026.26	7379.24
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	71843.48	111214.08
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	16003.70	18489.77
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	8081.60	8234.84
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	3095.76	4334.87
District/Coop Totals					872,335.11	1,075,400.03

Belgrade H S 0369

01 General Fund

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PRIME APPLICANT: Belgrade Elem 0368

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Belgrade H S 0369						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	211314.58	215230.24
			2XX	Personal Services - Employee Benefits	39369.04	47871.89
			3XX	Purchased Professional and Technical Services	46.25	1162.44
			4XX	Purchased Property Services	.00	479.17
			5XX	Other Purchased Services	105.42	223.79
			6XX	Supplies and Materials	.00	5442.81
			810	Dues and Fees	.00	70.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	28186.86	13987.27
			2XX	Personal Services - Employee Benefits	4244.49	2296.28
			5XX	Other Purchased Services	.00	77.78
			6XX	Supplies and Materials	.00	965.45
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	.00	1977.19
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	34328.20	34731.07
			2XX	Personal Services - Employee Benefits	4058.67	3742.97
			5XX	Other Purchased Services	.00	393.20
			6XX	Supplies and Materials	.00	14.29
			810	Dues and Fees	.00	168.00
		26XX	Operation and Maintenance of Plant Services			
			5XX	Other Purchased Services	.00	65.45
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	5649.17	6505.59
			2XX	Personal Services - Employee Benefits	1336.78	1631.51
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	30274.15	31254.56
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	4195.95	4523.02
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	5047.21	5212.69
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	706.28	830.79
District/Coop Totals					368,863.05	378,857.45
Prime Applicant Totals					1,241,198.16	1,454,257.48